

# ARIZONA DEPARTMENT OF REVENUE

**JANET NAPOLITANO**  
GOVERNOR



**J. ELLIOTT HIBBS**  
DIRECTOR

To Whom It May Concern:

As of August 21, 1998 it will no longer be necessary to obtain Arizona Department of Revenue approval to release contents of a decedent's safe deposit box and funds from a decedent's account. Additionally, the department's consent is no longer required to transfer stock owned by a decedent.

Laws 1998, Second Regular Session, Chapter 279 (House Bill 2667) repealed Arizona Revised Statutes Sections 42-1513 and 42-1514. Effective August 21, 1998, the Arizona Department of Revenue will no longer issue safe deposit box or bank account releases. Nor will the Department issue waivers or closing letters for use in stock transfers. All requests received on or after August 21, 1998 will be returned.

Since inventories of safe deposit boxes will no longer be required, all appointments of Office of Estate Tax Assistants will be considered expired effective August 21, 1998. No new appointments will be made.

Please forward this information to any interested parties. If you have any questions regarding this notice, please contact the Office of Estate Tax at (602) 542-4643

Sincerely,  
OFFICE OF ESTATE TAX

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